IN THE CHIEF COURT OF MYSORE AT BANGALORE.

No. R. Dis. 16—26-27, *dated the* 11*th January* 1927.

CIVIL SIDE.

The following rules framed by the Chief Court under Section 19 of the Chief Court Regulation, for regulating the practice of the Chief Court, having received the sanction of Government, are published for general information.

RULES FOR REFERENCES UNDER THE INCOME-TAX REGULATION.

1. In every case in which the Commissioner of Income-tax has refused to state a case for the opinion of the Chief Court and it is desired to obtain an order from the Chief Court requiring him to state a case, the prayer shall contain in precise language a statement of the point of law upon which the case is to be stated. The application must be supported by an affidavit, by the assessee himself, and, if necessary, a further affidavit by some one acquainted with the facts, setting out concisely the material facts giving rise to the alleged point of law, and setting out the proceedings which have taken place before the Income-tax Officers and shall exhibit copies of the orders of the Income-tax Officer, and the Deputy Commissioner of Income-tax and of the order of the Commissioner of Income-tax disposing of the case.

2. Such applications shall be entitled "Income-tax Regulation 1923, Case No. ..... of.. .....192 -192 . .—*ex-parte* (name of assessee)". They shall be presented in the manner required under rules 1 and 2 of the Chief Court Rules.

3. The Court hearing such applications and deciding cases stated under the Income-tax Regulation shall be a Bench of two Judges of the Chief Court.

4. In the event of the court requiring the Commissioner of Income-tax to state a case, notice of the order containing the question or questions of law on which the case is to be stated, and a copy of the judgment, if any, delivered by the Court and a copy of the affidavits filed in support of the application, shall be sent by registered post to the Commissioner of Income-tax.

5. Counsel presenting such an application shall be bound to accept service on behalf of the assessee of any notices issued by the Chief Court, or, of any communications which the Commissioner of Income-tax may desire to make, until the case has been finally disposed of, or an application for change of counsel has been filed in the court, and a copy thereof sent by the assessee to the Commissioner of Income-tax.

6. All cases stated by the Commissioner of Income-tax shall as far as possible be divided into paragraphs numbered consecutively, and shall concisely state such facts and refer to such documents with copies of the latter annexed, as may be necessary to enable the Court to decide the question raised thereby.

7. The Commissioner of Income-tax shall furnish a draft of the statement of the case to the assessee or his counsel, with a request to supply him with any suggested additions or amendments relating to the statement of facts or to the inclusion of documents within fourteen days of the receipt of the same by the person to whom it is sent. In the event of no suggestions for addition or amendment being received by the Commissioner of Income-tax within the said fourteen days he shall settle the case in its final form and supply a copy thereof to counsel for the assessee.

8. In the event of any question arising upon the statement of such case upon which the Income-tax Commissioner and the assessee are unable to agree, either of them may apply to the court mentioned in rule 3 after giving 3 days' previous notice in writing to the other party for a direction as to the form in which such questions shall be stated in the case, without prejudice to the provisions of Section 66 (4), and the costs thereof shall be dealt with by the Chief Court in accordance with Section 66 (6).

9. Upon the argument of such case the Court and the parties shall be at liberty to refer to the whole of the contents of the documents annexed to the case.

10. The statement of the case shall set out in the concluding paragraph thereof the point of law to be decided as stated in the application of the assessee, or any modified form thereof which the Chief Court may have ordered, together with the opinion of the Commissioner of Income-tax thereon.

11. In the event of the Commissioner of Income-tax being required by the assessee, or by the Chief Court, to state more than one distinct point of law, arising out of the same assessment, the facts and documents relating to each of such questions of law together with the question of law and the Commissioner's opinion thereon, shall, unless otherwise ordered by the Chief Court, be set out in a separate case, to each of which these rules shall apply.

12. The Court disposing of the case shall fix the fees payable by or to either party in their absolute direction.

A. SREENIVASARAGAVACHARI,
Registrar.

IN THE COURT OF THE MUNSIFF AT KOLAR GOLD FIELDS.

Insolvency Application No. 28 of 1926-27.

Kullappa Naikar, son of Sabhapathi Naikar, Electric Pump Driver, Nandydrug Mines ... ... *Petitioner.*

(1) Jhamchand and three others ... ... *Opponents.*

Pursuant to a petition dated 18th November 1926, against opponents and on the application of Kullappa Naikar, petitioner, and on reading the same and hearing the parties it is ordered that the debtor be and the said debtor is hereby adjudged insolvent.

Time for discharge, two years from 18th January 1927.

Dated this 22nd day of January 1927.

Insolvency Application No. 65 of 1925-26.

Chikka Venkataramachari, son of Papachari, Banganchalli, Bowringpet Taluk ... ... *Petitioner.*

(1) Babjusabi and two others ... ... *Opponents.*

Pursuant to a petition dated 25th March 1926, against opponents and on the application of petitioner Chikka Venkataramachari, and on reading the same and hearing the parties, it is ordered that the debtor be and the said debtor is hereby adjudged insolvent.

Time for discharge, two years from 18th January 1927.

Dated this 22nd day of January 1927.

Insolvency Application No. 47 of 1924-25.

P. Kempt, Banksman, Bullan Shaft, Oorgaum Camp ... *Petitioner*

(1) Bhaskaravarmal by agent Nemichand and two others ... *Opponents.*

Pursuant to a petition dated 29th November 1926, against petitioner and on the application of Nemichand, opponent, and on reading the same and hearing the parties, it is ordered that the debtor (petitioner) be and the said debtor is hereby adjudged insolvent.

Time for discharge, two years from 18th January 1927.

Dated this 22nd day of January 1927.

N. BALAKRISHNAYYA,
Munsiff.

KOLAR DISTRICT.

Notification No. J. C. 137—26-27, dated 21st January 1927.

In modification of this office order No. J. C. 137—26-27, dated 7th January 1927, Sankam Srikantiya is hereby appointed Village Munsiff, of the Court constituted for the portion lying to the south of the main bazaar street in accordance with Section 4 of the Village Courts' Regulation No. VII of 1913, for the remaining period of the calendar year 1927.

A. K. SIDI TAJ PEERAN,
Deputy Commissioner.